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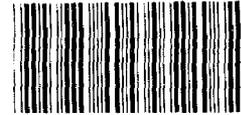
GAO

Report to Congressional Requesters

June 1988

MILITARY TRAVEL

Differences in Military Services' Temporary Duty Travel Budgets



136176

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**National Security and
International Affairs Division**

B-230517

June 17, 1988

The Honorable John C. Stennis
Chairman, Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Bill Chappell, Jr.
Chairman, Subcommittee on Defense
Committee on Appropriations
House of Representatives

In response to your October 15, 1986, request, we reviewed the military services' fiscal year 1987 temporary duty (TDY) travel budget requests to determine why the Army and Air Force budgeted more on a per capita basis (\$653) than did the Navy and Marine Corps (\$415 and \$337, respectively). The results of our review are summarized below and detailed in appendix I.

We believe that the Army and Air Force per capita bases were higher because of three factors. First, the number and location of a service's military and civilian personnel affect its TDY budget. The Navy and Marine Corps personnel are not as widely dispersed within the continental United States (CONUS), making their TDY travel requirements less than those of the Army and Air Force, whose personnel are more widely dispersed. For example, over 75 percent of the Navy and Marine Corps active duty military personnel within CONUS are located in six Atlantic coast states from Maryland to Florida and in California. Navy and Marine Corps military personnel are assigned to ships at sea, which also limits their TDY travel.

In addition, a smaller percent of Navy and Marine Corps military personnel were assigned outside CONUS—20.9 and 21.3 percent respectively—compared to the Army and Air Force with 36.8 and 25.3 percent, respectively. Overseas travel is more expensive than travel within CONUS. A combination of higher costs and more personnel assigned overseas resulted in higher per capita TDY costs for the Army and Air Force.

Second, dependents of military members and civilian employees assigned outside CONUS are eligible for certain reimbursed travel, which is planned for in the services' TDY budgets. Most of this travel involves dependents who accompany members or employees assigned outside

CONUS; therefore, the services with more dependents located outside CONUS would have the greater requirement for dependent TDY travel. The Army and Air Force had over 20 percent of their dependents located outside CONUS, while the Navy had 10.8 percent and the Marine Corps had 7.9 percent.

Third, there were some variations in the way each service categorized TDY costs. For example, the Army considered the cost of leased General Services Administration vehicles used for base transportation to be a TDY travel cost, while the other services considered such use as a contract service cost.

The Senate Committee on Appropriations asked for detailed breakouts of either the services' fiscal year 1986 actual TDY travel costs or their fiscal year 1987 budgeted TDY costs. These breakouts are included in appendix II.

In commenting on a draft of this report the Department of Defense (DOD) basically concurred with our findings. DOD also suggested several changes to the report, which we have incorporated where appropriate. DOD's written comments are included as appendix III.

Unless you publicly announce its contents earlier, we plan no further distribution of this report until 10 days after its issue date. At that time we will send copies to the Chairmen, Senate Committee on Governmental Affairs, House Committee on Government Operations, Senate and House Committees on Armed Services, and Senate and House Committees on Appropriations; the Secretaries of Defense, the Army, the Navy, and the Air Force; and the Director, Office of Management and Budget. Copies will also be made available to other interested parties upon request.



Mark E. Gebicke
Associate Director

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Abbreviations

CONUS	Continental United States
DOD	Department of Defense
GAO	General Accounting Office
MAC	Military Airlift Command
TDY	Temporary Duty

Analysis of Temporary Duty Travel Budgets

Background

During consideration of the Department of Defense fiscal year 1987 Operations and Maintenance Appropriation request, the Senate Committee on Appropriations found a significant difference in the military services' budgeted per capita costs for temporary duty (TDY) travel.¹ The Committee calculated the per capita base for each service by dividing the service's budget request by the total of both active duty military personnel and civilian employees within that service.

Table I.1 shows the results of the Committee's comparison of per capita TDY budget requests. The Army and Air Force per capita bases were the same; the Navy's was about 36 percent lower, and Marine Corps' was about 48 percent lower.

Table I.1: Fiscal Year 1987 TDY Travel Budget Request, Operations and Maintenance Appropriation

Service	TDY budget request (millions)	Per capita base
Army	\$668.1	\$653
Air Force	522.1	653
Navy	308.4	415
Marine Corps	74.6	337

Services Do Not Budget on a Per-Person Basis

The individual services do not budget for TDY travel on a per-person basis. Rather, they use a historical method to develop and review their TDY travel budgets. In each service, the commands and activities are responsible for developing individual operating budgets based on guidance received from the service headquarters. The fiscal year 1987 TDY operating budgets were generally derived from the previous year's budgets with adjustments for changes in the program, per diem, and/or transportation charges.

The command/activity operating budgets are sent to the service headquarters where they are reviewed, approved, and combined into the service budget. Although headquarters budget officials review each component of the TDY budgets submitted, they told us they focus attention on changes in the command/activity TDY budgets and question those which ask for more money.

¹TDY travel in this report is defined as all travel budgeted for in the Operations and Maintenance Travel and Transportation of Persons category (including transportation expenses incident to a civilian employee's permanent change of station and rental or lease of all types of passenger-carrying vehicles). In the Navy and the Marine Corps, TDY travel is called temporary additional duty travel.

Factors Affecting the Per Capita Bases

We believe the differences between the services' fiscal year 1987 TDY travel costs on a per capita basis were primarily the result of three factors. These are

- the number and location of the services' military and civilian personnel,
- the number and location of the services' military and certain civilian employee dependents, and
- the differences in the services' definitions of the costs included in TDY travel.

Because of a lack of readily available data, we were unable to quantify the effects of the three factors on the services' per capita bases.

Number and Location of Military and Civilian Personnel

The number and location of a military service's personnel—both its active duty military force and its full-time, permanent civilian employees—affect its TDY travel budget. The service that has its personnel dispersed over a wide geographic area would require more TDY travel funds and therefore would have a higher per capita TDY budget base. Also, because travel outside the continental United States (CONUS) is more expensive than travel within CONUS, the service with more of its personnel located outside CONUS would require more TDY travel funds and therefore would have a higher per capita base.

Active Duty Military Personnel

The Navy and Marine Corps active duty military forces within CONUS are more concentrated than those of the Army or the Air Force. Over 75 percent of the Navy and Marine Corps active duty military personnel within CONUS are located in six Atlantic coast states from Maryland to Florida and in California. The Navy in CONUS is organized around two fleets—the Atlantic Fleet and the Pacific Fleet—and a Navy official noted there is very little TDY travel between the fleets. On the other hand, the Army and Air Force active duty military personnel are more dispersed in CONUS. With these force distributions, the Army and the Air Force require more TDY travel than either the Navy or the Marine Corps.

Also, as shown in table I.2, when compared with the Army and the Air Force, both the Navy and the Marine Corps had the smallest percent of their military personnel deployed outside CONUS—about 21 percent each as of September 30, 1986. Thus, their overseas TDY travel requirements should be less than the Army's or the Air Force's. This is significant because overseas travel is generally more expensive than domestic travel.

**Appendix I
Analysis of Temporary Duty Travel Budgets**

Table I.2: Location of Active Duty Military Personnel as of September 30, 1986

Service	Total force	CONUS		Outside CONUS	
		Number	Percent	Number	Percent
Army	780,980	493,661	63.2	287,319	36.8
Navy	581,095	459,453	79.1	121,642	20.9
Air Force	608,199	454,494	74.7	153,705	25.3
Marine Corps	198,814	156,418	78.7	42,396	21.3

Finally, comparing the Navy to the Marine Corps showed that, although they have about equal percentages of military personnel assigned outside CONUS, Navy personnel are more evenly spread over the theaters than Marine Corps personnel. As shown in table I.3, as of September 30, 1986, the Marine Corps military personnel assigned outside CONUS were concentrated in the Pacific Theater— 81.9 percent were assigned to the Pacific Theater, 13.1 percent to the European Theater and 5 percent to other theaters. Most of those assigned to the Pacific Theater were stationed in Okinawa and Kitona, Japan. On the other hand, the Navy's military personnel assigned outside CONUS were more evenly distributed among the theaters—35.6 percent in the European Theater, 40.5 percent in the Pacific Theater, and 23.9 percent in the other theaters. With more inter-theater travel, the Navy would require more TDY travel than the Marine Corps.

Table I.3: Location of Active Duty Military Personnel Assigned Outside of CONUS as of September 30, 1986

Service	Total outside CONUS	Theaters					
		European		Pacific		Other	
		Number	Percent	Number	Percent	Number	Percent
Army	287,319	217,558	75.7	52,021	18.1	17,740	6.2
Navy	121,642	43,317	35.6	49,245	40.5	29,080	23.9
Air Force	153,705	91,390	59.5	47,983	31.2	14,332	9.3
Marine Corps	42,396	5,545	13.1	34,727	81.9	2,124	5.0

Additionally, the Navy and Marine Corps assignment patterns prescribed by their missions reduced their TDY travel requirements. To perform their missions, personnel are assigned to ships at sea for long periods of time, which limits their TDY travel. The Navy had 232,701 personnel, or 41.2 percent of its total active duty military personnel, and the Marine Corps had 7,692 personnel, or 4.0 percent of its active duty military personnel, assigned to ships at the end of fiscal year 1986. If the personnel assigned to ships were removed from the total strength

figures shown in table I.2, the Navy and Marine Corps per capita figures for their TDY budgets would be \$604 and \$349, respectively. This would make the Navy's base only \$49 less than the Army and Air Force bases.

Civilian Employees

The number and location of full-time, permanent civilian employees affect the military services' TDY travel budgets much the same as do the number and location of active duty military personnel. However, the effect is less significant because, as shown in table I.4, the services have far fewer civilian employees than military members.

Table I.4: Proportion of Active Duty Military Members and Full-Time, Permanent Civilian Employees as of September 30, 1986

Service	Total personnel	Military members		Civilian employees	
		Number	Percent	Number	Percent
Army	1,040,353	780,980	75.1	259,373	24.9
Navy	811,605	581,095	71.6	230,510	28.4
Air Force	795,066	608,199	76.5	186,867	23.5
Marine Corps	212,290	198,814	93.7	13,476	6.3

The civilian employees' greatest effect on the travel budgets is within CONUS because, as shown in table I.5, over 93 percent of each service's full-time, permanent civilian employees are assigned within CONUS.

Table I.5: Location of Full-Time, Permanent Civilian Employees as of September 30, 1986

Service	Total civilian employees	CONUS		Outside CONUS	
		Number	Percent	Number	Percent
Army	259,373	244,937	94.4	14,436	5.6
Navy	230,510	214,383	93.0	16,127	7.0
Air Force	186,867	180,068	96.4	6,799	3.6
Marine Corps	13,476	12,966	96.2	510	3.8

Like their active duty military forces within CONUS, the Navy and Marine Corps civilian employees assigned within CONUS are more concentrated than those of the Army or the Air Force. Over 64 percent of the Navy and over 89 percent of the Marine Corps full-time, permanent civilian employees assigned within CONUS are located in the six Atlantic coast states from Maryland to Florida and in California. On the other hand, the Army and Air Force civilian employees are more dispersed throughout CONUS. With these employee distributions, the Army and the Air Force require more TDY travel than either the Navy or the Marine Corps.

Unlike the services' active duty military force, comparatively few civilian employees are assigned outside CONUS. Their effect on the services' TDY travel budgets is minimal. As shown in table I.5, the Navy has the largest percent of its civilian employees assigned outside CONUS (7 percent), followed in order by the Army (5.6 percent), the Marine Corps (3.8 percent), and the Air Force (3.6 percent). However, comparing the locations to which these employees are assigned shows, as can be seen in table I.6, that the Navy and the Marine Corps civilian employees are concentrated in the Pacific Theater—87.5 percent and 100 percent respectively—while the Army and the Air Force civilian employees are more evenly spread throughout the theaters. The effect on each individual service's TDY budget for the civilian employees assigned outside CONUS, given the above employee distributions, would be greater for the Army and the Air Force.

Table I.6: Location of Full-Time, Permanent Civilian Employees Assigned Outside of CONUS as of September 30, 1986.

Service	Total outside CONUS	Theaters					
		European		Pacific		Other	
		Number	Percent	Number	Percent	Number	Percent
Army	14,436	5,322	36.9	5,415	37.5	3,699	25.6
Navy	16,127	525	3.3	14,107	87.5	1,495	9.3
Air Force	6,799	1,913	28.1	3,286	48.3	1,600	23.5
Marine Corps	510	0	0.0	510	100.0	0	0.0

Number and Location of Dependents

The second major factor affecting the services' TDY requirements was travel by dependents of military members and civilian employees assigned outside CONUS. Dependents are eligible for reimbursement for four types of TDY: (1) travel required as a patient or to accompany a patient for medical reasons, (2) travel to and from a foreign hardship duty location for environmental and morale leave, (3) travel to and from foreign locations while attending school in the United States, and (4) travel to and from foreign locations for home leave in the United States when the military member or civilian employee extends an overseas assignment. Dependents of civilian employees assigned within CONUS are not eligible for this reimbursement.

The services do not maintain records that show the amount of dependent travel, and therefore, we were unable to determine the actual impact of dependent travel. However, those services with the most dependents located outside CONUS would have the greater requirement

for dependent TDY travel. As can be seen in the table I.7, at the end of fiscal year 1986, over 20.0 percent of Army and Air Force dependents were located outside CONUS, while 10.8 percent of Navy dependents and only 7.9 percent of Marine Corps dependents were located outside CONUS.

Table I.7: Location of Dependents of Military Members and Civilian Employees Assigned Outside CONUS as of September 30, 1986

Service	Total	CONUS		Outside CONUS	
		Number	Percent	Number	Percent
Army	1,169,705	915,019	78.2	254,686	21.8
Air Force	892,986	709,322	79.4	183,664	20.6
Navy	679,553	606,503	89.3	73,050	10.8
Marine Corps	206,501	190,125	92.1	16,376	7.9

Differing Definitions of TDY Travel Costs

The third factor affecting the services' TDY travel requirements was the differing definitions each service used to categorize costs as TDY travel. If one service budgets for a cost as TDY travel while another does not, any comparisons of the services' per capita TDY travel budget bases will be distorted. Examples of these differing definitions are as follows:

- The Army considered the use of leased General Services Administration vehicles and staff cars for base transportation as a TDY travel cost, while other services considered such use a contract service cost.
- All services considered the cost of Military Airlift Command (MAC) flights to transport troops to exercises or deployments as MAC Special Assignment Airlift Mission costs; however, the Marine Corps considered the cost of MAC flights to transport troops under its Unit Deployment Program as a TDY cost.

The extent to which each service uses operational support aircraft for travel affects the service's TDY budget requirement. Operational support aircraft, which all the services have, are used to transport high ranking military and civilian officials in support of command management functions. The flights are, in effect, free because the official's agency is not billed for the flight. The cost of operating these aircraft is budgeted separately from TDY travel.

Objectives, Scope, and Methodology

Our objectives were to determine how and why the services' fiscal year 1987 TDY per capita budget bases differed. We developed the information for this report from a review of documents and interviews with officials in the budgeting offices at Washington, D.C., headquarters of the Army, Navy, Air Force, and Marine Corps. We performed our review from February to August 1987 in accordance with generally accepted government auditing standards.

Breakouts of the Services' TDY Costs

As requested by the Senate Appropriations Committee, we obtained the most detailed breakout available of each service's TDY funds. The Navy and the Marine Corps provided breakouts of their fiscal year 1987 TDY budgets, while the Army and the Air Force provided breakouts of their fiscal year 1986 actual TDY expenses. The Army's breakout was by command and expense account and is contained in table II.1. The Navy's breakout was by command (called claimant) and function and is contained in table II.2. The Air Force provided a breakout by program element within each major force program. Because the individual program elements were not categorized to allow program comparisons, we judgmentally categorized the program elements and placed them in table II.3. The Marine Corps' breakout consisted of two separate breakouts: one by purpose and one by program, with no comparison between the two. These two breakouts are contained in table II.4

**Appendix II
Breakouts of the Services' TDY Costs**

Table II.1: U.S. Army Fiscal Year 1986 Actual TDY Travel Obligations, Operations and Maintenance Appropriation (In Thousands)

Account	Information Systems Command	Training & Doctrine Command	Forces Command	Army Europe	Army Japan	Eighth Army
Per diem:						
Operational/managerial subsistence	\$11,191	\$13,305	\$13,448	\$13,021	\$849	\$2,354
Training subsistence	3,980	7,090	19,866	9,484	576	1,188
Meetings, conferences, speeches subsistence	1,331	4,952	4,422	3,717	172	902
Relocation subsistence	118	214	198	309	13	109
Expert & consultant subsistence	9	65	139	363	0	24
U.S. personnel stationed & traveling in foreign countries	0	0	(14)	0	0	0
U.S. personnel stationed in the U.S. & traveling in foreign countries	0	(5)	14	0	0	0
Other per diem	507	2,044	3,453	2,718	140	493
Total per diem	\$17,136	\$27,665	\$41,526	\$29,612	\$1,750	\$5,070
Rental, lease, or charter:						
Foreign carriers & companies	0	0	2	6	0	0
Domestic carriers & companies	0	71	323	0	0	0
Total rental, lease, or charter	\$0	\$71	\$325	\$6	\$0	\$0
Payments to foreign carriers other than rental, lease, or charter	\$0	\$0	\$0	\$1	\$0	\$0
Other travel:						
Operational/managerial	8,298	17,643	17,757	6,344	3,488	831
Training	2,475	5,232	34,259	4,001	759	619
Meetings, conferences, speeches	1,875	10,105	8,447	3,746	348	1,234
Relocation	158	165	256	1,521	70	364
Military dependent student	11	2	49	818	24	134
Expert & consultant	6	122	118	162	0	19
Other administrative	1,074	3,127	9,320	20,584	507	2,658
Leases of vehicles	80	1,174	2,600	1,939	11	0
Other than administrative	0	1	12	(17)	0	0
Total other travel	\$13,977	\$37,571	\$72,818	\$39,098	\$5,207	\$5,859
Total TDY travel obligations	\$31,113	\$65,307	\$114,669	\$68,717	\$6,957	\$10,929

**Appendix II
Breakouts of the Services' TDY Costs**

Matériel Command	European Command	Surgeon General	Corps of Engineers	Adjutant General	Asst. Chief of Staff Intelligence	Chief of Staff	Intelligence Agency	Military Academy
\$13,750	\$809	\$351	\$1,493	\$6,992	\$183	\$1,124	\$307	\$129
8,430	100	1,766	268	2,249	18	168	116	1,140
3,432	510	508	396	709	2	529	252	274
490	19	0	23	47	4	11	11	3
53	0	1	15	7	0	4	0	0
1	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0
1,108	7	4	516	571	17	108	99	68
\$27,274	\$1,445	\$2,630	\$2,711	\$10,575	\$224	\$1,944	\$785	\$1,614
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17,507	556	477	1,537	5,693	150	1,538	815	125
5,337	81	1,961	70	1,217	21	149	76	1,482
5,050	694	733	328	925	2	774	376	367
785	48	0	23	48	32	4	26	3
6	56	0	36	0	0	0	0	0
57	0	5	1	7	0	6	1	0
1,054	161	13	1,793	478	54	157	169	107
137	2	8	0	0	33	0	0	1
21	0	0	0	0	0	0	0	0
\$29,954	\$1,598	\$3,197	\$3,788	\$8,368	\$292	\$2,628	\$1,463	\$2,085
\$57,229	\$3,043	\$5,827	\$6,499	\$18,943	\$516	\$4,572	\$2,248	\$3,699

**Appendix II
Breakouts of the Services' TDY Costs**

Table II.1 (Cont.): U.S. Army Fiscal Year 1986 Actual TDY Travel Obligations, Operations and Maintenance Appropriation (In Thousands)

Account	Criminal Investigation Command	Secretary of the Army	Intelligence & Security Command	Troop Support Agency	National Defense University
Per diem:					
Operational/managerial subsistence	\$1,516	\$1,703	\$4,946	\$1,594	\$30
Training subsistence	361	133	1,386	346	16
Meetings, conferences, speeches subsistence	146	184	659	91	91
Relocation subsistence	3	6	74	66	3
Expert & consultant subsistence	0	1	6	1	0
U.S. personnel stationed & traveling in foreign countries	0	0	0	0	0
U.S. personnel stationed in the U.S. & traveling in foreign countries	0	0	0	0	0
Other per diem	55	35	218	23	833
Total per diem	\$2,081	\$2,062	\$7,289	\$2,121	\$973
Rental, lease, or charter:					
Foreign carriers & companies	0	0	0	0	0
Domestic carriers & companies	0	0	0	0	0
Total rental, lease, or charter	\$0	\$0	\$0	\$0	\$0
Payments to foreign carriers other than rental, lease, or charter	\$0	\$0	\$0	\$0	\$0
Other travel:					
Operational/managerial	1,295	1,275	4,943	1,580	61
Training	286	44	884	197	17
Meetings, conferences, speeches	114	240	909	123	170
Relocation	11	31	136	162	2
Military dependent student	1	2	51	1	0
Expert & consultant	0	1	10	26	0
Other administrative	50	256	1,068	76	1,203
Leases of vehicles	0	0	4	0	0
Other than administrative	0	19	0	0	0
Total other travel	\$1,757	\$1,868	\$8,005	\$2,165	\$1,453
Total TDY travel obligations	\$3,838	\$3,930	\$15,294	\$4,286	\$2,426

**Appendix II
Breakouts of the Services' TDY Costs**

Accounting & Finance Center	Military Traffic Mgt. Command	Strategic Defense Command	Recruiting Command	Military Ent. Processing Command	Military District of Washington	Health Services Command	Western Command	Totals
\$5,478	\$128	\$0	\$2,966	\$1,014	\$377	\$2,530	\$1,018	\$102,606
880	105	7	3,249	170	241	2,918	937	67,188
367	54	0	1,457	170	49	2,076	470	27,922
23	2	0	29	4	17	30	15	1,841
9	0	0	4	0	27	86	2	816
22	0	0	0	0	0	0	0	9
36	0	0	0	0	0	0	0	55
84,490	7	0	2,510	18	130	189	112	100,473
\$91,305	\$296	\$7	\$10,215	\$1,376	\$841	\$7,829	\$2,554	\$300,910
0	3	0	0	0	0	0	0	11
0	0	0	17	0	52	0	0	463
\$0	\$3	\$0	\$17	\$0	\$52	\$0	\$0	\$474
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
6,046	114	0	27,976	2,741	241	2,897	1,227	133,155
886	80	13	1,634	153	142	2,593	1,721	66,389
707	77	0	1,347	165	37	2,198	858	41,949
137	17	0	204	2	32	116	68	4,421
0	4	0	0	0	0	4	0	1,199
7	0	0	3	0	2	126	2	681
56	33	0	5,123	77	689	3,479	810	54,176
0	0	0	25	0	0	3	174	6,191
574	0	0	(1)	0	0	0	0	609
\$8,413	\$325	\$13	\$36,311	\$3,138	\$1,143	\$11,416	\$4,860	\$308,770
\$99,718	\$624	\$20	\$46,543	\$4,514	\$2,036	\$19,245	\$7,414	\$610,156

A major restructuring of the Army's TDY accounts was effective March 1, 1986. The Army commands and activities were instructed to continue to use the old accounts for monies already obligated but to use the new accounts when obligating new monies. An Army official estimated that it would be 3 years before all the old accounts were out of the system. Table II.1 contains both old and new accounts, which may overlap. The

old accounts are the two per diem accounts for the U.S. personnel traveling in foreign countries and the three carrier accounts.

The negative amounts are reimbursements from other accounts.

Account definitions:

Per diem - An allowance designed to cover meals (subsistence), rooms, certain tips, laundry, and other incidental expenses incurred by reason of official travel. The Army's per diem expense category is divided into the following subcategories:

Operational/managerial subsistence - Per diem expenses during official travel for performance of operational or managerial activities. This category includes per diem directly related to program area or agency mission, site visits, and informational meetings to discuss agency operations and review status reported.

Training subsistence - Per diem expenses during official travel incident to training.

Meetings, conferences, and speeches subsistence - Per diem expenses during official travel to attend a meeting, conference, convention, seminar, or symposium; deliver a speech, presentation, or paper; or otherwise take part in an oral program other than training.

Relocation subsistence - Per diem expenses during official travel for moving from one official duty station to another. This account covers civilian employee moves only.

Expert and consultant subsistence - Per diem expenses during official travel by individuals performing expert, advisory, or consultant services.

U.S. personnel stationed in foreign countries and traveling in foreign countries - Per diem expenses for travel as described by the category title.

U.S. personnel stationed in the U.S. and traveling in foreign countries - Per diem expenses for travel as described by the category title.

Other per diem - Per diem expenses during official travel that does not fit under the subcategories described previously, including meals and

employee or dependent is entitled to as a result of an assignment (entitlement travel).

Rental, lease, or charter - The cost of renting, leasing, or chartering passenger-carrying conveyances, except individual rental of automobiles while on TDY. This category is divided into two subcategories according to the location of the leasing company or carrier—Foreign carriers and companies and Domestic carriers and companies.

Payments to foreign carriers other than rental, leasing, or charter - Other payments to foreign carriers for transporting Army personnel on official travel, for example, cost of tickets.

Military dependent student travel - Travel expenses for overseas military dependent students to attend a U.S. college (one round trip annually). Allowable expenses are transportation, mileage allowance, and baggage allowance.

Leases of vehicles - Cost of renting, leasing, or chartering surface vehicles for use by Army personnel, including the leasing of General Services Administration vehicles. This category does not include the individual rental of an automobile while on TDY.

Other travel - Travel expenses not included in per diem or in the categories described previously. Examples of these expenses would be mileage allowances, tolls, and tickets on domestic carriers. This category is divided into Other administrative in the U.S. and the same subcategories as per diem—Operational/managerial; Training; Meetings, conferences, and speeches; Relocation; Expert and consultant; and Other. Other administrative in the U.S. is other travel expenses paid for travel for administrative purposes in the United States.

**Appendix II
Breakouts of the Services' TDY Costs**

Table II.2: U.S. Navy Fiscal Year 1987 Budgeted TDY Travel, Operations and Maintenance Appropriation (In Thousands)

Claimant	Troop movement	Recruiting	Congressional travel	Base transportation	Audit or inspection	Site visit
Chief of Naval Operations	\$466	\$158	\$0	\$330	\$719	\$4,178
All Assistant Secretaries	0	0	199	53	1,720	730
Telecommunications Command	0	0	0	24	253	596
Medical Command	385	0	0	1,369	702	2,428
Air Systems Command	0	0	0	92	588	7,652
Supply Systems Command	0	0	0	317	1,613	6,030
Sea Systems Command	0	344	0	475	1,637	10,352
Facilities Engineering Command	0	0	8	175	252	8,752
Special Projects Office	0	0	0	0	0	0
Space & Naval Warfare Systems Command	0	3	0	123	1,429	3,518
Commander in Chief -Atlantic Fleet	35,474	0	0	5,742	5,237	5,127
Chief of Naval Personnel	3,946	5,189	0	15,801	629	3,937
U.S. Naval Forces, Europe	0	0	0	2,479	283	1,692
Oceanographic Command	0	2	0	6	82	316
Security Group	0	0	0	0	88	236
Commander in Chief -Pacific Fleet	37,662	0	0	6,172	1,789	0
Chief of Naval Education And Training	11	0	0	1,071	295	1,764
Intelligence Command	0	13	0	2	0	478
Function totals	\$77,944	\$5,709	\$207	\$34,231	\$17,316	57,786

**Appendix II
Breakouts of the Services' TDY Costs**

Information meeting	Training attendance	Speech/presentation	Conference attendance	Relocation	Entitlement	Special mission	Other	Claimant totals
\$3,986	\$1,633	\$1,162	\$1,954	\$726	\$79	\$3,199	\$6,234	\$24,824
648	507	88	78	157	370	0	2,024	6,574
450	721	0	0	222	388	160	393	3,207
763	7,732	225	0	84	2,239	48	0	15,975
1,785	1,017	171	367	215	44	41	59	12,031
140	624	6	91	127	26	0	2,691	11,665
1,163	1,241	187	244	0	0	356	2,290	18,289
209	1,390	102	223	692	61	0	0	11,864
3,924	656	0	0	529	0	0	0	5,109
965	477	175	141	0	24	32	3,193	10,080
2,216	11,079	379	4,154	433	2,530	1,871	1,266	75,508
135	34,898	72	173	8	1,334	1,815	1,161	69,098
439	1,116	59	442	312	882	618	110	8,432
245	128	9	71	47	3	78	3,764	4,751
122	461	7	136	48	258	2,095	554	4,005
0	11,339	0	0	532	2,293	2,431	1,192	63,410
943	9,199	234	653	53	161	615	1,297	16,296
116	220	19	72	146	0	414	1,269	2,749
\$18,249	\$84,438	\$2,895	\$8,799	\$4,331	\$10,692	\$13,773	\$27,497	\$363,867

Functional definitions:

Troop movement - Travel associated with operational movements of military personnel. This includes transportation of applicants to and from the Armed Services Enlisted Examining Stations, unit deployments, and deployment of personnel on a rotational basis.

Recruiting - Travel of government personnel involved with military recruiting.

Congressional travel - Travel by Members of Congress or their staffs, or by others for the purpose of accompanying Members of Congress or their staffs.

Base transportation - Local travel and transportation of persons in and around the employee's official station. This includes rental and lease of passenger motor vehicles from commercial sources and government motor pools for such travel.

Audit or inspection - Travel involved in the performance of an audit or official activity inspection.

Site visit - Travel to a particular site to personally perform operational or managerial activities, such as management activities for internal control purposes, repair or maintenance, conducting negotiations, and providing instruction or technical assistance.

Information meeting - Travel to attend a meeting to discuss general operations or topics of general interest and to review status reports. If a site visit is conducted on the same trip, then the entire trip is considered a site visit.

Training attendance - Travel for the purpose of receiving training.

Speech or presentation - Travel to make a speech or a presentation, deliver a paper, or otherwise formally take part in a program other than a training course.

Conference attendance - Travel to attend a conference, convention, seminar, or symposium for the purpose of observation or education with no formal role in the proceedings.

Relocation - Travel to move from one official duty station to another or to an initial official duty station—a permanent change of station move.

Entitlement - Travel to which an employee or dependent is entitled as a result of an assignment. This includes official vacation or home leave and medical, emergency, or educational travel.

Special mission - Travel to carry out a nonrecurring special activity mission. This includes nonoperational unit movements, security for persons or shipments, and travel by federal beneficiaries or other nonemployees.

Other - All other travel not previously defined.

Appendix II
Breakouts of the Services' TDY Costs

**Appendix II
Breakouts of the Services' TDY Costs**

**Table II.3: U.S. Air Force Fiscal Year 1986
Actual TDY Travel, Operations and
Maintenance Appropriation (In
Thousands)**

Category	Strategic forces	General purpose forces	Intelligence and communications
Aircraft squadron operations	\$22,367	\$28,853	\$0
Missiles	1,343	3,299	0
Airlift	0	0	0
Intelligence	2,924	6,016	17,394
Communications, command and control	2,674	19,441	45,798
Testing	0	2,263	0
Training	5,057	41,292	0
Medical	0	0	0
Supply operations	0	0	0
Recruiting	0	0	0
Administrative	12,015	20,866	6,373
Base operations	6,087	21,610	907
Real property maintenance	2,814	3,693	437
War reserve	0	3,551	0
Support of other nations	0	0	0
Other	2,937	11,242	5,429
Total program	\$58,218	\$162,126	\$76,338

**Appendix II
Breakouts of the Services' TDY Costs**

Airlift and sealift	Central supply and maintenance	Training, medical & other general	Administration and associated programs	Support of other nations	Total
\$0	\$0	\$0	\$0	\$0	\$51,220
0	0	0	0	0	4,642
3,527	0	0	0	0	3,527
0	0	0	0	0	26,334
1,547	14	29	21	719	70,243
0	823	0	0	0	3,086
3,071	0	104,411	0	0	153,831
0	0	21,114	0	0	21,114
0	22,955	0	0	0	22,955
0	0	5,061	0	0	5,061
2,705	6,936	2,303	23,823	587	75,608
4,449	2,245	2,238	108	0	37,644
822	4,913	796	14	0	13,489
0	0	0	0	0	3,551
0	0	0	0	1,076	1,076
6,427	3,995	4,636	996	0	35,662
\$22,548	\$41,881	\$140,588	\$24,962	\$2,382	\$529,043

Category definitions:¹

Aircraft squadron operations - Travel in support of aircraft squadron operations.

Missiles - Travel in support of missile squadron operations and specific missile systems, such as the Maverick.

Airlift - Travel in support of nonindustrial-funded airlift mission activities and operation support airlift activities.

Intelligence - Travel in support of various Air Force intelligence activities, such as surveillance and early warning radar operations, cryptologic activities, and counterintelligence activities.

Communications, command, and control - Travel in support of communications systems and command and control systems, including base communications and airborne command posts.

¹GAO staff created the categories used in table II.3 from data provided by Air Force officials.

Testing - Travel in support of testing functions, including the operations of Air Force ranges and testing facilities.

Training - Travel for training, including recruit and skills training, civilian employee training, and professional development.

Medical - Travel for medical or dental care in military medical facilities, including regional defense facilities.

Supply operations - Travel for nonindustrial-funded supply depot operations, including maintenance, procurement, and inventory control point operations.

Recruiting - Travel in support of Air Force recruiting operations.

Administrative - Travel in support of management and operational headquarters activities.

Base operations - Travel in support of base operations, except for real property maintenance activities.

Real property maintenance activities - Travel in support of real property maintenance activities.

War reserve - Travel to inspect and maintain war reserve ammunition, equipment, and other items.

Support of other nations - Travel in support of various international activities.

Other - Travel in support of activities not included in the categories described previously, including air base ground defense, aircraft delivery, Air Force weather service activities, commissary sales, personnel processing activities, and Civil Air Patrol.

**Appendix II
Breakouts of the Services' TDY Costs**

Table II.4: U.S. Marine Corps Fiscal Year 1987 TDY Travel Budget, Operations and Maintenance Appropriation (In Thousands)

Purpose	Amount	Program	Amount
Recruiting	\$7,876	Forces	\$35,897
Training attendance	16,420	Supply depot operations	1,974
Site visits	7,813	Inventory control point	565
Speech or presentation	351	Field logistics support	1,590
Conference attendance	6,050	Logistics support	5
Entitlement	1,770	Recruit training	208
Special mission	24,767	Special skill training	188
Audit or inspection	2,179	Professional development	96
Information meeting	1,819	Flight training	50
Relocation	89	Training support	16,420
Other	4,377	Recruiting	7,876
Total	\$73,511	Jr. Reserve Officer Training Corps	451
		Other personnel support	1,186
		Departmental administration	637
		Staff management activity	1,265
		Other administration	1,226
		Base operations	3,853
		Base communications	24
		Total	\$73,511

Purpose definitions:

Recruiting - Travel of government personnel involved with military recruiting.

Training attendance - Travel for the purpose of receiving training.

Site visit - Travel to a particular site to personally perform operational or managerial activities, such as management activities for internal control purposes, repair or maintenance, conducting negotiations, and providing instruction or technical assistance.

Speech or presentation - Travel to make a speech or a presentation, deliver a paper, or otherwise formally take part in a program other than a training course.

Conference attendance - Travel to attend a conference, convention, seminar, or symposium for the purpose of observation or education with no formal role in the proceedings.

Entitlement - Travel to which an employee or dependent is entitled as a result of an assignment. This includes official vacation or home leave and medical, emergency, or educational travel.

Appendix II
Breakouts of the Services' TDY Costs

Special mission - Travel to carry out a nonrecurring special activity mission. Currently, only the travel costs for the Unit Deployment Program are budgeted under this category.

Audit or inspection - Travel involved in the performance of an audit or official activity inspection.

Information meeting - Travel to attend a meeting to discuss general operations or topics of general interest and to review status reports. If a site visit is conducted on the same trip, then the entire trip is considered a site visit.

Relocation - Travel to move from one official duty station to another, or to an initial official duty station — a permanent change of station move.

Other - All other travel not previously defined.

Comments From the Department of Defense



COMPTROLLER

ASSISTANT SECRETARY OF DEFENSE

WASHINGTON, DC 20301-1100

MAR 8 1988

Mr. Frank C. Conahan
Assistant Comptroller General
National Security and International
Affairs Division
U.S. General Accounting Office
Washington, D. C. 20548

Dear Mr. Conahan:

This is the Department of Defense (DoD) response to the General Accounting Office (GAO) draft report, "MILITARY TRAVEL: Differences in Military Services' Temporary Duty Travel Budgets," dated January 20, 1988, (GAO Code 393228, OSD Case 7519).

The DoD basically concurs in the GAO findings. Detailed comments are enclosed.

Thank you for providing the Department with the opportunity to comment on the report.

Sincerely,

A handwritten signature in cursive script, appearing to read "C. Glaister".

Clyde O. Glaister
Principal Deputy Assistant Secretary of Defense
(Comptroller)

Enclosure

GAO DRAFT REPORT - DATED JANUARY 20, 1988
(GAO CODE 393228) OSD CASE 7519

"MILITARY TRAVEL: DIFFERENCES IN MILITARY SERVICES' TEMPORARY
DUTY TRAVEL BUDGETS"

SUMMARY OF FINDINGS TO BE ADDRESSED IN THE DOD RESPONSE TO
THE GAO DRAFT REPORT

* * * * *

FINDINGS

FINDING A: Temporary Duty Travel Budgets. The GAO reported that the Senate Committee on Appropriations, in considering the DoD FY 1987 Operation and Maintenance appropriation request, found significant differences in Service per capita budget requests for temporary duty (TDY) travel. The GAO noted that the Committee calculated the per capita basis by dividing each Service budget request by its total active duty military and civilian personnel. The GAO found that the Army and Air Force per capita bases were the same, the Navy basis was about 36 percent lower and the Marine Corps bases was about 48 percent lower. The GAO further found that the Committee recommended reducing the Army and Air Force TDY budgets to make their bases more in line with the Navy and Marine Corps bases. (The GAO noted that the Conference Committee reduced the Army and Air Force TDY budgets by about half the amount recommended by the Senate Committee.) The GAO observed that three major factors caused the higher Army and Air Force per capita bases. The GAO concluded that, because the factors affected Service TDY costs differently, meaningful conclusions could not be reached by comparing the Service TDY budgets on a per capita basis. (pp. 1-5/GAO Draft Report)

DoD Response: Concur. To clarify a point in the analysis, the GAO and the Senate Appropriations Committee staff identified all travel funding requested by the DoD in the Services' active Operation and Maintenance (O&M) appropriations in the FY 1987 President's budget as costs for "TDY travel." In addition to TDY requirements, the total travel requirements include a wide variety of non-TDY costs, including transportation expenses incident to permanent change of station (PCS), rental or lease of all passenger-carrying vehicles, and travel costs associated with unit moves during training exercises. To the extent that these non-TDY costs were included in the calculations, the per capita cost is overstated.

FINDING B: Services Do Not Budget On A Per-Person Basis. The GAO found that the Services have not budgeted for TDY travel on a per-person basis and, instead, have used a historical method to develop and review their TDY travel budgets. According to

Now on pp. 1-2.

Now on p. 6.

the GAO, each Service command and activity is responsible for developing its individual operating budget, based on guidance from the Service headquarters. The GAO observed that the FY 1987 TDY operating budgets were generally derived from the previous year budgets, adjusted for changes in the program, per diem, and/or transportation charges. The GAO noted that the command/activity operating budgets were then sent to the Service headquarters where they were reviewed, approved and combined into the Service budget. The GAO concluded that the headquarters reviewers tend not to look closely at the individual operating budget components, but rather at overall command/activity budgets, and question those asking for more money. (pp. 5-6/GAO Draft Report)

DoD Response: Partially concur. The Department disagrees that the individual operating budget component reviews tend to be cursory. In fact, each budget component submitted by the field is usually reviewed in detail at the headquarters level. A review at the summary level would be the exception rather than the rule.

FINDING C: Factors Affecting The Per Capita Bases. The GAO observed that it is unlikely ever to identify all factors causing different Service per capita TDY budgets. The GAO found, however, that three major factors were:

- the number and location of active duty personnel;
- the number and location of military dependents; and
- the different Service costs definitions used in TDY travel.

Because readily available data were lacking, the GAO reported that it was unable either to determine the effect of civilian employee numbers and locations or to quantify the effect of the three factors on the Services' per capita bases. The GAO concluded that the different Service per capita bases were caused by multiple differences among the Services. (pp. 6-7/GAO Draft Report)

Now on p. 7.

DoD Response: Concur.

FINDING D: Number And Location Of Active Duty Military Personnel. The GAO observed that the Services with active duty personnel dispersed over a wide geographic area would require more TDY travel funds and, therefore, would have a higher per capita TDY budget basis. In addition, the GAO observed that travel outside the continental U.S. (CONUS) is more expensive than travel within the CONUS, and the Services with more active duty forces located outside the CONUS would require more TDY travel funds and have a higher per capita TDY basis. The GAO

found that the Navy and Marine Corps active duty military forces, within CONUS, were more concentrated than the Army or Air Force forces. The GAO concluded, therefore, that the Army and the Air Force would require more TDY travel than either the Navy or the Marine Corps. The GAO also found that comparing the Navy and the Marine Corps showed Navy military personnel were more evenly spread over theaters than Marine Corps military personnel, which would lessen the Marine Corps TDY travel requirements. The GAO further found that the Navy and Marine Corps assignment patterns, prescribed by their missions, reduced their TDY travel requirements. As an example, the GAO cited that Navy personnel are assigned to ships at sea for a long time, which offers them less opportunity for TDY travel. The GAO concluded that a Service's active duty force number and location affects its TDY travel budget. (pp. 7-10/GAO Draft Report)

DoD Response: Concur.

FINDING E: Number And Location Of Military Dependents. The GAO noted that the Senate Committee did not include dependents in its per capita calculations. The GAO reported that military dependents are entitled to reimbursement for TDY, as follows:

- travel required as a patient or to accompany a patient for medical reasons;
- travel to and from a foreign hardship duty location for environmental and morale leave;
- leave to and from foreign locations, while attending school in the U.S.; and
- travel to and from foreign locations for home leave in the U.S., when the military member extends an overseas assignment.

The GAO noted, however, that the Services were unable to provide their total dependent TDY travel, so it was unable to determine military dependent travel impacts. Since the latter three types of travel involve dependents who accompany members assigned outside the CONUS, the GAO observed that the Services with the most military dependents located outside the CONUS would have the greater dependent TDY travel requirements. The GAO concluded that the second major factor affecting Service TDY requirements was travel by military member dependents. (pp. 10-12/GAO Draft Report)

DoD Response: Concur.

FINDINGS F: Differing Definitions OF TDY Travel Costs. The GAO observed that, if one Service budgets for a cost as TDY

Now on pp. 10-11.

travel while another Service does not, any comparison of the Services' per capita TDY travel budgets would be distorted. The GAO found that the Army, the Navy and the Air Force included civilian permanent change of station costs as TDY travel, while the Marine Corps considered those costs as civilian wage costs. The GAO further found that the extent to which the Services use operational support aircraft for travel also affects their TDY budget requirements. The GAO noted that operational support aircraft, which all the Services have, are used to transport high ranking military and civilian officials supporting command management functions. The GAO observed, however, that the flights are, in effect, free to the individuals because the agency officials are not billed for the flights. (The GAO noted that these aircraft operating costs are budgeted separately from TDY travel.) The GAO concluded that the third factor affecting Service TDY travel requirements was the different definitions each Service used to categorize costs and TDY travel. (pp. 12-13/GAO Draft Report)

Now on p. 11.

DoD Response: Partially concur. As with the other Services, the only permanent change of station (PCS) costs that the Marine Corps is charging to civilian personnel benefits are costs authorized by the Office of Management and Budget (OMB) Circular No. A-11. The circular requires relocation expenses related to PCS to be charged to civilian personnel benefits. Included are allowances for expenses incurred in connection with the sale of a residence or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses. Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS move are included in the total travel costs for each of the Services.

RECOMMENDATIONS

NONE

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